

April 5, 2006

Mr. Ryan J. Lanz
Campaign Finance Analyst
Reports Analyst Division
Federal Election Commission
Washington, D.C. 20461

Re: International Association of Heat and Frost Insulators and Asbestos Workers Political Action Committee, ID No.
C00115527
Amended Mid-Year Report

Dear Mr. Lanz:

This office represents the International Association of Heat and Frost Insulators and Asbestos Workers Political Action Committee ('AWPAC'). I am writing in response to your letter of March 22, 2006. In that letter you ask about the additional receipts and disbursements listed in AWPAC's amended 2005 mid-year report.

As I explained in our telephone conversation, the mid-year report was amended because our office discovered that it contained certain errors. Our office prepares AWPAC's FEC reports based on computer print-outs provided by AWPAC. In October we hired a new clerical employee whose responsibility it is to prepare those reports. In January, while preparing AWPAC's year-end report, she discovered that her predecessor had not included certain reportable information in the mid-year report. Accordingly, we prepared and filed an amended mid-year report including that additional information.

In short, we discovered that a clerical mistake had been made, and we corrected it as soon as it was discovered. Please let me know if you need any other information about this matter.

Sincerely,

Sherman, Dunn, Cohen, Leifer & Yellig, P.C.

By: Robert D. Kurnick
